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Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-24
EMPLOYEE MATTERS (PENSION)
98.7 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 03/31/06
Bill Number: 1108452

NAME	DATE	HOURS	DESCRIPTION
MEISLER RE	02/22/06	2.30	REVIEW CORRESPONDENCE AND ANALYZE RE: PENSION OBLIGATIONS (1.6); TELECONFERENCES WITH S. KING RE: SAME (0.2, 0.5).
MEISLER RE	02/23/06	0.40	TELECONFERENCE WITH J. SHEEHAN RE: PENSION (0.1); ATTENTION TO SAME (0.3).
		2.70	
Total Associate		2.70	
TOTAL TIME		<u>2.70</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 04/30/06
Bill Number: 1108601

NAME	DATE	HOURS	DESCRIPTION
HIESTAND NL	03/27/06	1.90	REVIEW ISSUES RE. PBGC (1.9).
HIESTAND NL	03/28/06	0.60	ATTEND TO PBGC ISSUES (0.6).
		2.50	
MARAFIOTI KA	03/10/06	1.50	ANALYSIS OF PBGC REMEDY ENFORCEMENT OPTIONS (0.8) AND DIRECT RESEARCH RE: SAME (0.6); TELECONFERENCE WITH J. SHEEHAN RE: SAME (0.1).
MARAFIOTI KA	03/11/06	3.00	TELECONFERENCE WITH A. PASRICHA, S. CORCORAN, D. RESNICK, B. SHAW RE: TERM SHEET (1.5); FOLLOWUP WORK (0.3); REVIEW REVISED TERM SHEET AND RELATED CORRESPONDENCE (1.2).
MARAFIOTI KA	03/13/06	0.30	TELECONFERENCE WITH J. SHEEHAN RE: PBGC LIEN ISSUE (0.1) AND ANALYZE SAME (0.2).
MARAFIOTI KA	03/14/06	0.20	TELECONFERENCES AND COMMUNICATIONS. WITH L. HASSEL RE: PBGC (0.2).
MARAFIOTI KA	03/15/06	1.70	CORRESPONDENCE RE: PBGC LIENS (0.2); ANALYZE RELATED FACTS (0.7) AND LAW (0.7); TELECONFERENCE WITH S. CORCORAN RE: PBGC (0.1).
MARAFIOTI KA	03/16/06	1.20	TELECONFERENCE WITH L. HASSEL RE: PBGC (0.1); REVIEW APPLICABLE CREDIT AGREEMENT DEFAULT PROVISIONS (0.6); DID RESEARCH RE: PBGC ISSUES (0.4); CORRESPONDENCE RE: PBGC LIENS (0.1).
MARAFIOTI KA	03/20/06	0.30	CORRESPONDENCE FROM PBGC AND AMONG COUNSEL RE: PBGC ISSUES (0.3).
MARAFIOTI KA	03/22/06	0.10	TELECONFERENCE FROM R. LUNA AT THE PBGC (0.1).
MARAFIOTI KA	03/23/06	1.10	UPDATE RE: PBGC NEGOTIATIONS (0.3); TELECONFERENCE WITH S. GALE RE: PBGC (0.4) AND FOLLOWUP TELECONFERENCES (0.4).
MARAFIOTI KA	03/27/06	0.10	TELECONFERENCE WITH J. SEGAL AT PBGC RE: FILING OF CLAIMS (0.1).
MARAFIOTI KA	03/28/06	0.50	CORRESPONDENCE RE: PBGC (0.3); ANALYZE FOREIGN ENFORCEMENT ISSUES (0.2).
MARAFIOTI KA	03/29/06	1.10	REVIEW PBGC STIPULATION (0.4); TELECONFERENCES FROM AND TO J. SEGAL (0.1); CORRESPONDENCE TO CLIENT AND L. HASSEL (0.1); DID RESEARCH (0.4); ANALYZE UK PENSION ISSUE (0.1).

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MARAFIOTI KA	03/31/06	0.10	TELECONFERENCE WITH J. SEGAL (0.1).
		11.20	
Total Partner		13.70	
MATZ TJ	03/10/06	1.20	WORK ON PBGC MATTERS (1.2).
MATZ TJ	03/13/06	1.60	CONTINUING WORK ON PBGC REMEDIAL RIGHTS (1.6).
MATZ TJ	03/14/06	2.20	WORK ON PBGC LIENS, RIGHTS MEMORANDUM, PARTICULARS OF PENSIONS, REQUIRED AND OUTSTANDING CONTRIBUTIONS (1.9); CALLS W. S. KING OF FTI RE: SAME (0.3).
MATZ TJ	03/17/06	0.30	TELECONFERENCE WITH R. LUNA OF PBGC RE; PBGC CLAIMS AND LIEN (0.3).
MATZ TJ	03/23/06	2.40	CONTINUING WORK ON PBGC "MINIMUM CONTACTS" ISSUE (0.8); CONTINUING WORK ON PBGC LIEN RIGHTS, ALTERNATIVE RESOLUTIONS TO LEGISLATIVE APPROACH, AND AGREED UPON PROPOSED STIPULATION (1.6).
MATZ TJ	03/24/06	1.30	FOLLOW-UP WORK ON LIEN ANALYSIS (0.5); CONTINUING WORK ON PBGC LIEN AND RESPONSE MATTERS (0.8).
MATZ TJ	03/28/06	0.20	WORK ON RESPONSE TO PBGC LIEN ENQUIRY (0.2).
		9.20	
Total Counsel		9.20	

FERN BM	03/01/06	0.30	REVISE SCRIPT TO ERISA MOTION (0.3)
FERN BM	03/03/06	0.50	EMAILS TO/FROM N. BUBNOVICH RE: REVISED AIP (0.2); EMAILS TO/FROM N. BERGER AND A. TOGUT RE: ERISA STIPULATION (0.3).
FERN BM	03/06/06	0.20	EMAIL TO S. GOTTO RE: ERISA STIPULATION (0.2).
FERN BM	03/07/06	0.30	REVISE SCRIPT TO ERISA MOTION (0.3).
		1.30	
MCFARLANE DS	03/10/06	1.90	REVIEW ERISA MATTERS INCLUDING PENSION PLAN PBGC LIENS AND PROVIDE INFORMATION RE: SAME (1.9).
MCFARLANE DS	03/13/06	2.40	CONSIDER PENSION PLAN CONTRIBUTION AND LIEN ISSUES (0.3); RESEARCH ISSUES RELATING TO PBGC ENFORCEMENT OF LIENS AGAINST FOREIGN ENTITIES (2.1).
		4.30	

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ZIEGLER VE	03/10/06	6.50	LEGAL RESEARCH RE: ENFORCEABILITY OF PBGC LIENS AGAINST FOREIGN MEMBERS OF THE CONTROLLED GROUP (6.5).
ZIEGLER VE	03/11/06	6.30	RESEARCH CASE LAW RE: ENFORCEABILITY OF PBGC LIENS AGAINST FOREIGN MEMBERS OF THE CONTROLLED GROUP (6.3).
ZIEGLER VE	03/12/06	8.40	LEGAL RESEARCH RE: ENFORCEABILITY OF PBGC LIENS AGAINST FOREIGN MEMBERS OF THE CONTROLLED GROUP (7.3); DRAFT MEMO RE: SAME (1.1).
ZIEGLER VE	03/13/06	11.40	LEGAL RESEARCH RE: ENFORCEABILITY OF PBGC LIENS AGAINST FOREIGN MEMBERS OF THE CONTROLLED GROUP (6.3); DRAFT MEMO RE: SAME (5.1).
ZIEGLER VE	03/14/06	6.70	CONTINUE DRAFTING MEMO RE: ENFORCEABILITY OF PBGC LIENS AGAINST FOREIGN MEMBERS OF THE CONTROLLED GROUP (6.7).
ZIEGLER VE	03/15/06	6.70	REVIEW AND ANALYZE PBGC EMAIL CORRESPONDENCE (2.0) AND 8KS (1.2); REVISE MEMO RE: PBGC'S LIENS (3.5).
ZIEGLER VE	03/16/06	6.50	CONTINUE RESEARCHING ISSUES RE: PBGC'S ABILITY TO ENFORCE A LIEN AGAINST A FOREIGN ENTITY AND ITS ASSETS IN THE US (6.5).
ZIEGLER VE	03/24/06	3.20	DRAFT AND REVISE PRESENTATION RE: PBGC ISSUES (3.2).
ZIEGLER VE	03/28/06	1.20	WORK ON PBGC LIEN ISSUES (0.6); EMAIL CORRESPONDENCE RE: SAME (0.6).
ZIEGLER VE	03/29/06	4.60	REVIEW STIPULATION WITH PBGC RE: PROOF OF CLAIM (1.0) CASE LAW RESEARCH RE: SAME (3.1); EMAIL CORRESPONDENCE RE: SAME (0.5).
		61.50	
Total Associate		67.10	
TOTAL TIME		<u>90.00</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

**Delphi Corporation (DIP)
Employee Matters (Pension)**

**Bill Date: 04/30/06
Bill Number: 1108601**

Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense	03/31/06	Telecommunications, D	1.83
Telephone Expense	03/31/06	Telecommunications, D	2.09
Telephone Expense	03/31/06	Telecommunications, D	0.07
Telephone Expense	03/31/06	Telecommunications, D	0.01
		TOTAL TELEPHONE EXPENSE	\$4.00
Lexis/Nexis	03/28/06	Zaltzman H	147.00
		TOTAL LEXIS/NEXIS	\$147.00
Westlaw	03/13/06	Ziegler VE	961.72
Westlaw	03/14/06	Ziegler VE	188.11
Westlaw	03/16/06	Ziegler VE	836.17
		TOTAL WESTLAW	\$1,986.00
CLR/Disclosure	03/31/06	Global Securities	28.00
		TOTAL CLR/DISCLOSURE	\$28.00
Wireless - Mobile/Cellular/Pager	03/09/06	Meisler RE	13.00
		TOTAL WIRELESS - MOBILE/CELLULAR/PAGER	\$13.00
		TOTAL MATTER	\$2,178.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

**Delphi Corporation (DIP)
Employee Matters (Pension)**

**Bill Date: 05/31/06
Bill Number: 1108515**

NAME	DATE	HOURS	DESCRIPTION
COCHRAN EL	04/04/06	1.40	REVIEW CONFIDENTIALITY AGREEMENT ISSUES RE: PBGC (1.4).
		1.40	
MARAFIOTI KA	04/03/06	1.00	CORRESPONDENCE RE: PBGC (0.1); TELECONFERENCE WITH F. KUPLICKI AND L. HASSEL RE: PBGC ISSUES (0.2); ADDITIONAL CORRESPONDENCE RE: SAME (0.3); TELECONFERENCE WITH HASSEL AND ANALYZE FOIA ISSUES (0.4).
MARAFIOTI KA	04/04/06	0.10	ANALYZE FOIA ISSUES IN CONNECTION WITH PBGC (0.1).
MARAFIOTI KA	04/05/06	0.90	TELECONFERENCE WITH K. MORRIS (0.1); ANALYZE FOIA ISSUES (0.2); REVIEW RESEARCH MEMO RE: SAME (0.4) AND REVIEW RELATED CORRESPONDENCE (0.2).
MARAFIOTI KA	04/06/06	1.60	REVIEW PROPOSED CONFIDENTIALITY AGREEMENT WITH PBGC (0.7); TELECONFERENCE WITH L. HASSEL, SABRIN AND MICHAEL IN PREPARATION FOR PBGC CALL (0.3); TELECONFERENCES WITH PBGC, HASSEL (0.3); CORRESPONDENCE TO CLIENT RE: SAME (0.3).
MARAFIOTI KA	04/07/06	0.20	CORRESPONDENCE RE: PBGC (0.2).
MARAFIOTI KA	04/17/06	0.10	TELECONFERENCE WITH E. WILSON RE: PBGC STIPULATIONS RE: 1113 AND PROOFS OF CLAIM (0.1).
MARAFIOTI KA	04/19/06	1.70	REVIEW PROPOSED STIPULATIONS RE: 1113/1114 (0.3); PROOF OF CLAIM (0.3); E. WILSON (0.1); CORRESPONDENCE TO CLIENT AND LONIE HASSEL RE: SAME (0.2); ANALYZE ISSUES RE: SAME (0.3); TELECONFERENCE FROM B. SHAW RE: PBGC ISSUES (0.1); TELECONFERENCE WITH HASSEL AND FRANK KUPLICKI RE: PROPOSED PBGC 1113/1114 STIPULATION AND FOLLOWUP MESSAGE TO WILSON (0.2); CORRESPONDENCE TO PBGC RE: SAME (0.2).
MARAFIOTI KA	04/21/06	0.40	CORRESPONDENCE FROM PBGC RE: SECTION 1113/1114 STIPULATION (0.2); CORRESPONDENCE TO J. SHEEHAN RE: PBGC MATTERS (0.2).

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MARAFIOTI KA	04/24/06	1.40	TELECONFERENCE WITH J. SEGAL (0.1); CORRESPONDENCE RE: 1113 STIPULATION (0.2); CORRESPONDENCE RE: COMPASS ISSUES (0.2); TELECONFERENCE WITH L. HASSEL (0.1); TELECONFERENCE WITH SEGAL WITH HASSEL (0.1); TELECONFERENCE WITH F. KUPLOCKI WITH HASSEL (0.1); ADDITIONAL TELECONFERENCE WITH SEGAL (0.1); TELECONFERENCE WITH J. SHEEHAN RE: PBGC ISSUES (0.2); CONSIDER FOIA ISSUES (0.3).
MARAFIOTI KA	04/25/06	0.10	CONFERRED WITH J. SHEEHAN RE: PBGC ISSUES (0.1).
MARAFIOTI KA	04/27/06	0.10	TELECONFERENCE FROM E. WILSON RE: PBGC CLAIMS STIPULATION (0.1).
MARAFIOTI KA	04/28/06	0.90	REVIEW PBGC CLAIMS STIPULATION (0.4); TELECONFERENCE FROM J. SEGAL (0.2); MESSAGE HASSEL (0.1); TELECONFERENCES WITH J. SHEEHAN RE: PBGC (0.2).

8.50

Total Partner

9.90

MICHAEL MD	04/04/06	1.20	REVIEW CORRESPONDENCE AND DOCUMENTS RELATING TO ISSUE (0.3); BEGIN REVIEWING RESEARCH INTO CONFIDENTIALITY ISSUES (0.9).
MICHAEL MD	04/05/06	4.00	CONTINUE LEGAL RESEARCH INTO CONFIDENTIALITY ISSUES (2.6); DRAFT CONFIDENTIALITY ORDER AND LETTER AGREEMENT WITH PBGC (1.4).
MICHAEL MD	04/06/06	2.00	REVISE CONFIDENTIALITY ORDER AND LETTER AGREEMENT WITH PBGC (0.6); PARTICIPATE IN PRE-CALL (0.4) AND TELECONFERENCE WITH PBGC (0.4); REVISE DOCUMENTS IN LIGHT OF COMMENTS AND CIRCULATE DRAFTS INTERNALLY (0.6).
MICHAEL MD	04/24/06	1.00	REVIEW AGREEMENT FROM PBGC AND ANALYZE DIFFERENCES FROM CLIENT PROPOSAL (1.0).
		8.20	
Total Associate		8.20	

TOTAL TIME

18.10

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

**Delphi Corporation (DIP)
Employee Matters (Pension)**

**Bill Date: 05/31/06
Bill Number: 1108515**

Disbursement	Date	Vendor/Employee/Dept.	Amount
Westlaw	04/04/06	Geller LS	1,225.51
Westlaw	04/05/06	Michael MD	105.72
Westlaw	04/05/06	Geller LS	1,309.59
Westlaw	04/06/06	Geller LS	19.18
		TOTAL WESTLAW	\$2,660.00
Vendor Hosted Teleconferencing	04/30/06	Teleconferencing Services, LLC	3.77
Vendor Hosted Teleconferencing	04/30/06	Teleconferencing Services, LLC	0.23
		TOTAL VENDOR HOSTED TELECONFERENCING	\$4.00
		TOTAL MATTER	\$2,664.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 06/30/06
Bill Number: 1112661

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	05/02/06	0.20	TELECONFERENCES WITH SHEEHAN, SHAW RE: PBGC (0.2).
MARAFIOTI KA	05/04/06	0.10	CORRESPONDENCE FROM F. KUPLICKI RE: PBGC (0.1).
MARAFIOTI KA	05/15/06	0.60	REVIEWED REVISED PBGC STIPULATION, MOTION AND PROPOSED ORDER RE: JOINT PROOFS OF CLAIM (0.5); TELECONFERENCE WITH E. WILSON RE: SAME (0.1).
MARAFIOTI KA	05/17/06	0.20	REVIEWED AND EXECUTED FINAL STIPULATION RE: PBGC PROOFS OF CLAIM AND CORRESPONDENCE RE: SAME (0.2).
MARAFIOTI KA	05/21/06	0.50	RESEARCH PENSION ISSUES (0.5).
MARAFIOTI KA	05/25/06	0.10	TELECONFERENCE FROM N. TORRACO RE: COMPASS REQUEST (0.1).
		1.70	
Total Partner		1.70	
TOTAL TIME		<u>1.70</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 06/30/06
Bill Number: 1112661

Disbursement	Date	Vendor/Employee/Dept.	Amount
Vendor Hosted Teleconferencing	04/30/06	Teleconferencing Services, LLC	5.00
		TOTAL VENDOR HOSTED TELECONFERENCING	\$5.00
		TOTAL MATTER	\$5.00